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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

JAMES RUSSO,

X :
07 Civ. 5469 (WHP)

Plaintiff,

- against -

MP 222 LLC, 222 EAST 95TH STREET
OWNERS CORP., COMMISSIONER OF SOCIAL:
SERVICES OF THE CITY OF NEW YORK,
NEW YORK STATE DEPARTMENT OF :
TAXATION AND FINANCE, MERRILL LYNCH
CREDIT CORPORATION and INTERNAL :
REVENUE SERVICE OF THE UNITED STATES
OF AMERICA.

:
DEMAND FOR JURY
(CROSSCLAIM OF DEFENDANT
UNITED STATES INTERNAL
REVENUE SERVICE)

Defendants.

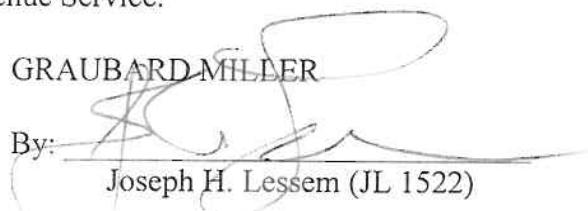
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Pursuant to Rule 38 of the Federal Rules of Civil Procedure, Defendant MP 222 LLC demands trial by jury in this action of all claims and issues triable by jury raised by the crossclaim of defendant United States Internal Revenue Service.

Dated: August 8, 2007

GRAUBARD MILLER

By:


Joseph H. Lessem (JL 1522)

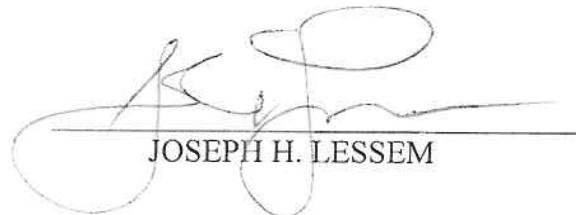
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Attorneys for Defendant MP 222 LLC

CERTIFICATE OF SERVICE

I certify that on August 8, 2007, I caused the foregoing ANSWER OF DEFENDANT MP222 LLC TO CROSSCLAIM OF DEFENDANT UNITED STATES INTERNAL REVENUE SERVICE and DEMAND FOR JURY (CROSSCLAIM OF DEFENDANT UNITED STATES INTERNAL REVENUE SERVICE) to be served on the counsel and parties listed below by first class mail.

Dated: August 8, 2007



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